

UNIFIED SCHOOL DISTRICT NO. 350
St. John-Hudson, Kansas

FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2015

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2015

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 350
St. John-Hudson, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 350, St. John-Hudson, Kansas, a municipal financial reporting entity, as of and for the year ended June 30, 2015 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 350, St. John-Hudson, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 350, St. John-Hudson, Kansas as of June 30, 2015, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 350, St. John-Hudson, Kansas as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which we rendered an unmodified opinion dated October 30, 2015. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

October 30, 2015

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 0.00	\$ 0.00
Supplemental General Fund	40,195.23	0.00
Special Purpose Funds:		
At-Risk Fund	900.21	0.00
Bilingual Education Fund	0.00	0.00
Capital Outlay Fund	315,366.71	22,289.85
Driver Training Fund	6,181.04	0.00
Food Service Fund	23,091.22	0.00
Professional Development Fund	14,672.28	0.00
Parent Education Fund	0.00	0.00
Special Education Fund	65,428.99	0.00
Vocational Education Fund	15,500.80	0.00
Gifts and Grants Fund	2,985.94	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	158,044.97	0.00
Textbook Rental Fund	27,894.54	0.00
Recreation Commission Fund	18,962.43	0.00
Recreation Commission Employee Benefit Fund	7,276.78	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title IV - 21st Century Community Learning Center Fund	18,193.56	0.00
Rural Small Schools Grant Fund	0.00	0.00
District Activity Funds	11,261.46	0.00
Bond and Interest Funds:		
Bond and Interest Fund	47,999.79	0.00
Related Municipal Entities:		
Ida Long Goodman Memorial Library Fund	21,337.84	3,642.02
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 795,293.79</u>	<u>\$ 25,931.87</u>
Composition of Cash:		

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 2,989,660.09	\$ 2,989,659.77	\$ 0.32	\$ 135,602.68	\$ 135,603.00
964,192.21	1,004,387.04	0.40	9,057.87	9,058.27
330,734.64	280,600.00	51,034.85	22,456.51	73,491.36
12,378.00	12,378.00	0.00	65.77	65.77
347,503.89	463,185.98	221,974.47	148,858.46	370,832.93
3,088.00	1,699.80	7,569.24	15.56	7,584.80
196,804.90	176,644.83	43,251.29	856.37	44,107.66
20,000.00	22,407.89	12,264.39	0.00	12,264.39
0.00	0.00	0.00	0.00	0.00
687,715.00	557,647.27	195,496.72	28.91	195,525.63
144,610.39	144,469.60	15,641.59	15,711.82	31,353.41
1,000.00	1,654.03	2,331.91	0.00	2,331.91
200,601.07	200,601.07	0.00	0.00	0.00
0.00	158,044.97	0.00	0.00	0.00
10,691.80	9,845.53	28,740.81	0.00	28,740.81
134,145.80	138,000.00	15,108.23	0.00	15,108.23
32,406.20	36,000.00	3,682.98	0.00	3,682.98
54,501.00	54,501.00	0.00	0.00	0.00
14,076.00	14,076.00	0.00	0.00	0.00
70,787.00	55,136.41	33,844.15	1,581.83	35,425.98
19,081.00	19,081.00	0.00	0.00	0.00
95,376.61	95,372.26	11,265.81	0.00	11,265.81
10,876.45	0.00	58,876.24	0.00	58,876.24
<u>84,384.73</u>	<u>74,600.00</u>	<u>34,764.59</u>	<u>0.00</u>	<u>34,764.59</u>
<u>\$ 6,424,614.78</u>	<u>\$ 6,509,992.45</u>	<u>\$ 735,847.99</u>	<u>\$ 334,235.78</u>	<u>\$ 1,070,083.77</u>
NOW Accounts				<u>\$ 1,089,341.30</u>
Total Cash				1,089,341.30
Agency Funds per Schedule 3				<u>(19,257.53)</u>
Total Reporting Entity (Excluding Agency Funds)				<u>\$ 1,070,083.77</u>

UNIFIED SCHOOL DISTRICT NO. 350
NOTES TO THE FINANCIAL STATEMENT
June 30, 2015

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 350, St. John-Hudson, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 350 (the municipality) and the related municipal entity described below. The related municipal entity is included in the USD's reporting entity because it was created to benefit the USD and/or its constituents.

Ida Long Goodman Memorial Library is operated by three boards, Unified School District No. 350's Board of Education, a City Library Board, and an Inter-local Board. The Inter-local Board and the City Library Board are advisory boards and all final decisions are made by the Board of Education. The Library is for the District's and public's use, however, only a small percent of its funding comes from the City of St. John.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The General Fund was amended during the year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment for Qualifying Budget Credits: District may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Gifts and Grants Fund	Title II-A Fund
Contingency Reserve Fund	Title IV - 21st Century Community Learning Center Fund
Textbook Rental Fund	Rural Small Schools Grant Fund
Title I Fund	District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

1. Funds on deposit at SJN Bank of Kansas were under secured during the year in violation of K.S.A. 9-1402.

Management is aware of no other statutory violations for the period covered by the audit.

Note 4 - DEPOSITS

K.S.A. 9-1401 established the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC Coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk . State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2015.

Note 4 - DEPOSITS (Cont'd.)

At June 30, 2015 the District's carrying amount of deposits was \$1,089,341.30 and the bank balance was \$1,021,541.82. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$281,377.59 was covered by federal depository insurance, and \$740,164.23 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$196,469.00 subsequent to June 30, 2015 and as required by K.S.A. 72-6417 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

Note 6 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of debt outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2015, the statutory limit for the District was \$6,150,512.90. The outstanding debt principal represents 2.08% of the District valuation.

Note 7 - LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Capital leases payable:				
Building Improvements	3.25%	5/21/2014	\$ 955,000.00	2/01/2024
Bus	2.50%	6/15/2015	49,589.00	2/01/2021

Total contractual indebtedness

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	06/30/2016	06/30/2017	06/30/2018
Principal:			
Capital leases payable	\$ 91,532.56	\$ 94,210.67	\$ 97,429.16
Total principal	91,532.56	94,210.67	97,429.16
Interest:			
Capital leases payable	31,062.52	28,384.41	25,165.92
Total interest	31,062.52	28,384.41	25,165.92
Total principal and interest	\$ 122,595.08	\$ 122,595.08	\$ 122,595.08

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
\$ 955,000.00	\$ 0.00	\$ 90,227.59	\$ 864,772.41	\$ 23,443.29
<u>0.00</u>	<u>49,589.00</u>	<u>0.00</u>	<u>49,589.00</u>	<u>0.00</u>
<u>\$ 955,000.00</u>	<u>\$ 49,589.00</u>	<u>\$ 90,227.59</u>	<u>\$ 914,361.41</u>	<u>\$ 23,443.29</u>

06/30/2019	06/30/2020	6/30/2021 - 06/30/2025	Total
\$ 100,758.34	\$ 104,202.01	\$ 426,228.67	\$ 914,361.41
<u>100,758.34</u>	<u>104,202.01</u>	<u>426,228.67</u>	<u>914,361.41</u>
<u>21,836.74</u>	<u>18,393.07</u>	<u>37,379.05</u>	<u>162,221.71</u>
<u>21,836.74</u>	<u>18,393.07</u>	<u>37,379.05</u>	<u>162,221.71</u>
<u>\$ 122,595.08</u>	<u>\$ 122,595.08</u>	<u>\$ 463,607.72</u>	<u>\$ 1,076,583.12</u>

Note 8 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Special Education	K.S.A. 72-6428	\$ 382,715.00
Supplemental General	At-Risk	K.S.A. 72-6433	280,000.00
Supplemental General	Bilingual Education	K.S.A. 72-6433	10,000.00
Supplemental General	Food Service	K.S.A. 72-6433	27,689.27
Supplemental General	Professional Development	K.S.A. 72-6433	20,000.00
Supplemental General	Special Education	K.S.A. 72-6433	205,000.00
Supplemental General	Vocational Education	K.S.A. 72-6433	140,000.00
Contingency Reserve	At-Risk	K.S.A. 72-6426	50,734.64
Contingency Reserve	Food Service	K.S.A. 72-6426	7,310.33
Contingency Reserve	Special Education	K.S.A. 72-6426	100,000.00

Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences. All full-time classified employees will receive 15 days paid vacation each year. The number of days will be prorated for an employee who is employed after July 1st. Vacation is not allowed to accumulate, therefore, there is no potential liability for unused sick leave as of June 30, 2015.

On the first day of the school year, each teacher will be allowed 10 days of sick leave. These will be used to cover absence due to teacher's illness or disability, or illness or disability in the teacher's own family. A maximum of 90 days can be transferred from one year to the next. In the event these 10 days cause the maximum of 90 days to be exceeded, and provided the excess above 90 is not used during the year, a teacher will be paid at the rate of \$20.00 per day for any days above the maximum. This payment is made before the end of the fiscal year. After four or more years of service with the District, a teacher with accumulated sick leave will be paid \$20.00 per day for any unused sick leave upon their retirement or resignation.

All classified employees will receive 90 sick leave hours multiplied by their full time equivalency (FTE), cumulative to 720 hours multiplied by their FTE. After four or more years of service with the District, employees with accumulated sick leave will be paid \$20.00 per day for any unused sick leave upon their retirement or resignation.

The potential liability for sick leave as of June 30, 2015 and 2014 is \$31,853.83 and \$34,689.63, respectively, which is a net change of (\$2,835.80).

Teachers will receive 3 days of personal leave each contract year. Teachers will have the option to carry over personal leave days to the following contract year, cumulative to a maximum of 5 days. Additionally, teachers may request to be reimbursed for unused personal leave days each year at a rate of \$60.00 per day. This payment is made at the end of the contract year or in the July paycheck for days teachers do not carry over.

Classified employees will receive personal days, the number of days which will be determined by multiplying the FTE times 24 hours. Personal leave will not accumulate to the next year.

Note 10 - DEFINED BENEFIT PENSION PLAN

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 7-4901, etc. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Net Pension Liability. The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$3,391,887 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

Note 11 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material effect on the District's financial statement.

Note 12 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The District does not participate in a public entity risk pool.

Note 13 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through October 30, 2015, and do not believe any events have occurred which affect the financial statement.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 2,810,804.00	\$ (48,535.00)
Supplemental General Fund	1,005,000.00	0.00
Special Purpose Funds:		
At-Risk Fund	280,600.00	XXXXXXXXXX
Bilingual Education Fund	13,790.00	XXXXXXXXXX
Capital Outlay Fund	649,620.00	XXXXXXXXXX
Driver Training Fund	6,500.00	XXXXXXXXXX
Food Service Fund	195,238.00	XXXXXXXXXX
Professional Development Fund	28,500.00	XXXXXXXXXX
Parent Education Fund	0.00	XXXXXXXXXX
Special Education Fund	648,462.00	XXXXXXXXXX
Vocational Education Fund	158,886.00	XXXXXXXXXX
KPERs Special Retirement Fund	260,234.00	XXXXXXXXXX
Recreation Commission Fund	138,000.00	XXXXXXXXXX
Recreation Commission Employee Benefit Fund	36,000.00	XXXXXXXXXX
Bond and Interest Funds:		
Bond and Interest Fund	0.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 227,390.77	\$ 2,989,659.77	\$ 2,989,659.77	\$ 0.00
0.00	1,005,000.00	1,004,387.04	(612.96)
0.00	280,600.00	280,600.00	0.00
0.00	13,790.00	12,378.00	(1,412.00)
0.00	649,620.00	463,185.98	(186,434.02)
0.00	6,500.00	1,699.80	(4,800.20)
0.00	195,238.00	176,644.83	(18,593.17)
0.00	28,500.00	22,407.89	(6,092.11)
0.00	0.00	0.00	0.00
0.00	648,462.00	557,647.27	(90,814.73)
0.00	158,886.00	144,469.60	(14,416.40)
0.00	260,234.00	200,601.07	(59,632.93)
0.00	138,000.00	138,000.00	0.00
0.00	36,000.00	36,000.00	0.00
0.00	0.00	0.00	0.00

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 801,016.77	\$ 0.00	\$ 0.00	\$ 0.00
Delinquent Tax	6,521.84	0.00	0.00	0.00
Mineral Production Tax	41,197.98	40,111.32	37,698.00	2,413.32
Local Sources:				
Reimbursements	130,103.24	227,390.77	0.00	227,390.77
State Aid:				
General State Aid	1,429,358.00	2,339,443.00	2,338,706.00	737.00
Special Education Aid	358,611.00	382,715.00	434,400.00	(51,685.00)
Operating Transfers:				
From Textbook Rental	13,000.00	0.00	0.00	0.00
Total Receipts	<u>2,779,808.83</u>	<u>2,989,660.09</u>	<u>\$ 2,810,804.00</u>	<u>\$ 178,856.09</u>
Expenditures				
Instruction:				
Salaries	896,500.75	1,008,414.70	909,000.00	99,414.70
Employee Benefits	258,098.75	387,652.44	171,000.00	216,652.44
Purchased Professional Services	154.00	0.00	36.00	(36.00)
Other Purchased Services	82,658.84	107,652.46	196,768.00	(89,115.54)
Supplies	23,392.45	25,913.02	27,000.00	(1,086.98)
Property (Equip & Furn)	7,843.20	974.29	8,000.00	(7,025.71)
Other	40,766.44	38,775.37	45,000.00	(6,224.63)
Student Support Services:				
Supplies	2,721.93	1,224.93	0.00	1,224.93
Instructional Support Staff:				
Salaries	72,839.35	84,679.94	77,000.00	7,679.94
Employee Benefits	14,868.99	16,298.90	11,000.00	5,298.90
Purchased Property Services	0.00	39.60	0.00	39.60
Other Purchased Services	2,739.86	1,382.45	0.00	1,382.45
Supplies	3,143.67	20,541.29	0.00	20,541.29
Property (Equip & Furn)	0.00	1,195.00	0.00	1,195.00
General Administration:				
Salaries	96,028.16	96,600.00	96,600.00	0.00
Employee Benefits	13,801.82	13,164.26	13,000.00	164.26
Purchased Professional Services	11,887.28	15,872.53	12,000.00	3,872.53
Other Purchased Services	34,555.47	32,553.73	16,000.00	16,553.73
Supplies	1,190.19	1,853.92	1,000.00	853.92
Property (Equip & Furn)	137.15	99.71	0.00	99.71
Other	2,962.03	5,431.64	3,000.00	2,431.64

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
School Administration:				
Salaries	191,714.06	184,078.44	193,000.00	(8,921.56)
Employee Benefits	35,361.64	25,746.57	28,000.00	(2,253.43)
Other Purchased Services	1,459.36	1,688.50	2,200.00	(511.50)
Supplies	2,578.05	2,353.99	3,000.00	(646.01)
Property (Equip & Furn)	0.00	519.75	0.00	519.75
Other	2,432.92	8,944.81	2,000.00	6,944.81
Central Services:				
Salaries	96,196.78	98,820.23	85,000.00	13,820.23
Employee Benefits	17,973.53	17,838.18	19,200.00	(1,361.82)
Other Purchased Services	200.00	665.00	0.00	665.00
Supplies	2,275.42	2,171.31	0.00	2,171.31
Property (Equip & Furn)	159.19	0.00	0.00	0.00
Operations & Maintenance:				
Salaries	139,177.40	112,727.81	139,000.00	(26,272.19)
Employee Benefits	38,033.59	39,280.27	31,000.00	8,280.27
Purchased Professional Services	9,334.98	6,441.70	10,000.00	(3,558.30)
Purchased Property Services	10,661.37	17,818.26	10,000.00	7,818.26
Other Purchased Services	64,092.80	64,020.37	65,000.00	(979.63)
Supplies	28,079.22	13,001.47	30,000.00	(16,998.53)
Electricity	0.00	12,126.02	0.00	12,126.02
Motor Fuel	3,412.71	12,362.40	15,000.00	(2,637.60)
Vehicle Operating Services:				
Salaries	40,874.96	36,300.87	40,000.00	(3,699.13)
Employee Benefits	15,946.53	15,123.21	18,000.00	(2,876.79)
Motor Fuel	18,970.16	18,740.82	20,000.00	(1,259.18)
Other	1,092.35	2,112.53	1,000.00	1,112.53
Vehicle & Maintenance Services:				
Supplies	16,690.10	53,274.66	16,000.00	37,274.66
Other	756.68	467.42	2,000.00	(1,532.58)
Operating Transfers:				
To Special Education	476,044.47	382,715.00	495,000.00	(112,285.00)
Adjustment to Comply with Legal Max			(48,535.00)	48,535.00
Legal General Fund Budget	2,779,808.60	2,989,659.77	2,762,269.00	227,390.77

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
 GENERAL FUND (Cont'd.)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Adjustment for Qualifying Budget Credits			227,390.77	(227,390.77)
Total Expenditures	<u>2,779,808.60</u>	<u>2,989,659.77</u>	<u>\$ 2,989,659.77</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	0.23	0.32		
Unencumbered Cash, Beginning	<u>(0.23)</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.32</u>		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 817,449.93	\$ 903,939.88	\$ 917,807.00	\$ (13,867.12)
Delinquent Tax	9,176.08	7,395.00	4,207.00	3,188.00
Motor Veh./16-20M Veh. Tax	56,186.86	52,209.42	44,104.00	8,105.42
Recreational Vehicle Tax	696.36	645.91	588.00	57.91
Local Sources:				
Reimbursements	4,637.75	2.00	0.00	2.00
Total Receipts	<u>888,146.98</u>	<u>964,192.21</u>	<u>\$ 966,706.00</u>	<u>\$ (2,513.79)</u>
Expenditures				
Instruction:				
Salaries	157,314.94	112,325.79	145,000.00	(32,674.21)
Purchased Property Services	0.00	0.00	706.00	(706.00)
Other Purchased Services	604.58	17.23	5,294.00	(5,276.77)
Supplies	3,181.39	506.83	5,000.00	(4,493.17)
Property (Equip & Furn)	909.48	4,325.01	0.00	4,325.01
Other	10,360.81	0.00	10,000.00	(10,000.00)
Student Support Services:				
Purchased Professional Services	3,060.81	5,941.40	40,000.00	(34,058.60)
Other Purchased Services	19,272.00	7,900.00	0.00	7,900.00
Instructional Support Staff:				
Purchased Professional Services	4,437.75	10,377.21	1,000.00	9,377.21
Other Purchased Services	0.00	0.00	3,500.00	(3,500.00)
Supplies	29,908.08	38,176.12	33,000.00	5,176.12
Property (Equip & Furn)	0.00	179.85	0.00	179.85
Other	0.00	0.00	1,000.00	(1,000.00)
School Administration:				
Other Purchased Services	0.00	411.78	0.00	411.78
Operations & Maintenance:				
Purchased Professional Services	0.00	1,381.73	0.00	1,381.73
Purchased Property Services	0.00	35.00	0.00	35.00
Heating	35,620.27	28,621.98	38,000.00	(9,378.02)
Electricity	118,026.25	111,497.84	124,000.00	(12,502.16)
Other	275.22	0.00	0.00	0.00

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
 SUPPLEMENTAL GENERAL FUND (Cont'd.)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operating Transfers:				
To At-Risk	265,000.00	280,000.00	280,000.00	0.00
To Bilingual Education	10,000.00	10,000.00	10,000.00	0.00
To Food Service	16,224.00	27,689.27	33,500.00	(5,810.73)
To Professional Development	18,500.00	20,000.00	20,000.00	0.00
To Parent Education	8,515.82	0.00	0.00	0.00
To Special Education	66,605.35	205,000.00	115,000.00	90,000.00
To Vocational Education	140,000.00	140,000.00	140,000.00	0.00
Total Expenditures	<u>907,816.75</u>	<u>1,004,387.04</u>	<u>\$ 1,005,000.00</u>	<u>\$ (612.96)</u>
Receipts Over (Under) Expenditures	(19,669.77)	(40,194.83)		
Unencumbered Cash, Beginning	57,965.00	40,195.23		
Prior Year Cancelled Encumbrances	<u>1,900.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 40,195.23</u>	<u>\$ 0.40</u>		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
 AT-RISK FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	\$ 265,000.00	\$ 280,000.00	\$ 280,000.00	\$ 0.00
From Contingency Reserve	0.00	50,734.64	0.00	50,734.64
Total Receipts	<u>265,000.00</u>	<u>330,734.64</u>	<u>\$ 280,000.00</u>	<u>\$ 50,734.64</u>
Expenditures				
Instruction:				
Salaries	230,616.58	257,686.16	246,000.00	11,686.16
Employee Benefits	31,383.42	20,213.84	31,900.00	(11,686.16)
Central Services:				
Purchased Professional Services	<u>2,700.00</u>	<u>2,700.00</u>	<u>2,700.00</u>	<u>0.00</u>
Total Expenditures	<u>264,700.00</u>	<u>280,600.00</u>	<u>\$ 280,600.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	300.00	50,134.64		
Unencumbered Cash, Beginning	<u>600.21</u>	<u>900.21</u>		
Unencumbered Cash, Ending	<u>\$ 900.21</u>	<u>\$ 51,034.85</u>		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
 BILINGUAL EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 3,790.00	\$ 2,378.00	\$ 3,790.00	\$ (1,412.00)
Operating Transfers:				
From Supplemental General	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>0.00</u>
Total Receipts	<u>13,790.00</u>	<u>12,378.00</u>	<u>\$ 13,790.00</u>	<u>\$ (1,412.00)</u>
Expenditures				
Instruction:				
Salaries	9,846.44	9,965.13	13,790.00	(3,824.87)
Employee Benefits	153.56	34.87	0.00	34.87
Supplies	3,790.00	0.00	0.00	0.00
Instructional Support Staff:				
Other Purchased Services	<u>0.00</u>	<u>2,378.00</u>	<u>0.00</u>	<u>2,378.00</u>
Total Expenditures	<u>13,790.00</u>	<u>12,378.00</u>	<u>\$ 13,790.00</u>	<u>\$ (1,412.00)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 329,739.07	\$ 271,405.81	\$ 279,123.00	\$ (7,717.19)
Delinquent Tax	1,849.37	2,514.00	1,710.00	804.00
Motor Veh./16-20M Veh. Tax	8,559.70	13,205.02	11,988.00	1,217.02
Recreational Vehicle Tax	100.14	146.68	159.00	(12.32)
Local Sources:				
Interest on Idle Funds	736.94	720.38	0.00	720.38
Other Receipts from Local Sources	99,244.48	59,512.00	0.00	59,512.00
Total Receipts	<u>440,229.70</u>	<u>347,503.89</u>	<u>\$ 292,980.00</u>	<u>\$ 54,523.89</u>
Expenditures				
Instruction:				
Supplies	0.00	0.00	103,754.00	(103,754.00)
Property (Equip & Furn)	118,881.92	111,332.47	376,866.00	(265,533.53)
Student Support Services:				
Property (Equip & Furn)	3,906.45	118,110.37	0.00	118,110.37
Instructional Support Staff:				
Property (Equip & Furn)	8,192.58	288.74	0.00	288.74
General Administration:				
Property (Equip & Furn)	0.00	28,768.54	10,000.00	18,768.54
School Administration:				
Property (Equip & Furn)	0.00	1,333.00	0.00	1,333.00
Central Services:				
Property (Equip & Furn)	0.00	685.74	0.00	685.74
Operations & Maintenance:				
Salaries	0.00	28,100.00	0.00	28,100.00
Employee Benefits	0.00	1,900.00	0.00	1,900.00
Property (Equip & Furn)	1,254.13	115,362.19	5,000.00	110,362.19
Transportation:				
Property (Equip & Buses)	46,475.00	28,968.00	40,000.00	(11,032.00)
Other Support Services:				
Property (Equip & Furn)	0.00	993.85	0.00	993.85
Facility Acquis. & Constr. Services:				
Architectural & Engineering Services	92,687.59	4,850.00	0.00	4,850.00
Building Improvements	117,460.34	0.00	0.00	0.00
Other	0.00	22,493.08	114,000.00	(91,506.92)
Total Expenditures	<u>388,858.01</u>	<u>463,185.98</u>	<u>\$ 649,620.00</u>	<u>\$ (186,434.02)</u>

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
 CAPITAL OUTLAY FUND (Cont'd.)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts Over (Under) Expenditures	51,371.69	(115,682.09)		
Unencumbered Cash, Beginning	263,864.17	315,366.71		
Prior Year Cancelled Encumbrances	<u>130.85</u>	<u>22,289.85</u>		
Unencumbered Cash, Ending	<u>\$ 315,366.71</u>	<u>\$ 221,974.47</u>		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
DRIVER TRAINING FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 0.00	\$ 1,507.00	\$ 1,530.00	\$ (23.00)
State Aid:				
Safety Aid	2,210.00	1,581.00	0.00	1,581.00
Total Receipts	2,210.00	3,088.00	\$ 1,530.00	\$ 1,558.00
Expenditures				
Instruction:				
Salaries	2,271.50	1,567.50	3,000.00	(1,432.50)
Employee Benefits	180.31	122.30	2,000.00	(1,877.70)
Supplies	35.00	10.00	0.00	10.00
Vehicle Oper. & Maint. Services:				
Motor Fuel	208.81	0.00	1,000.00	(1,000.00)
Other	99.00	0.00	500.00	(500.00)
Total Expenditures	2,794.62	1,699.80	\$ 6,500.00	\$ (4,800.20)
Receipts Over (Under) Expenditures	(584.62)	1,388.20		
Unencumbered Cash, Beginning	6,765.66	6,181.04		
Unencumbered Cash, Ending	\$ 6,181.04	\$ 7,569.24		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
 FOOD SERVICE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	\$ 40,522.01	\$ 43,736.64	\$ 39,977.00	\$ 3,759.64
Miscellaneous	2,552.93	2,001.37	3,500.00	(1,498.63)
State Aid:				
State Food Assistance	1,582.05	1,710.14	1,356.00	354.14
Federal Aid:				
Child Nutrition Program	105,818.72	114,357.15	93,871.00	20,486.15
Operating Transfers:				
From Supplemental General	16,224.00	27,689.27	33,500.00	(5,810.73)
From Contingency Reserve	0.00	7,310.33	0.00	7,310.33
Total Receipts	<u>166,699.71</u>	<u>196,804.90</u>	<u>\$ 172,204.00</u>	<u>\$ 24,600.90</u>
Expenditures				
Operations & Maintenance:				
Purchased Property Services	1,561.70	199.15	5,500.00	(5,300.85)
Supplies	0.00	73.29	0.00	73.29
Food Service Operation:				
Salaries	56,538.36	63,714.61	64,000.00	(285.39)
Employee Benefits	13,290.91	13,532.10	10,000.00	3,532.10
Other Purchased Services	14.52	0.00	0.00	0.00
Food & Supplies	96,644.86	98,681.23	115,000.00	(16,318.77)
Other	851.44	444.45	738.00	(293.55)
Total Expenditures	<u>168,901.79</u>	<u>176,644.83</u>	<u>\$ 195,238.00</u>	<u>\$ (18,593.17)</u>
Receipts Over (Under) Expenditures	(2,202.08)	20,160.07		
Unencumbered Cash, Beginning	<u>25,293.30</u>	<u>23,091.22</u>		
Unencumbered Cash, Ending	<u>\$ 23,091.22</u>	<u>\$ 43,251.29</u>		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers:				
From Supplemental General	\$ 18,500.00	\$ 20,000.00	\$ 20,000.00	\$ 0.00
Total Receipts	<u>18,500.00</u>	<u>20,000.00</u>	<u>\$ 20,000.00</u>	<u>\$ 0.00</u>
Expenditures				
Instructional Support Staff:				
Purchased Professional Services	15,986.03	0.00	15,000.00	(15,000.00)
Other Purchased Services	0.00	20,160.09	13,500.00	6,660.09
Supplies	49.63	139.83	0.00	139.83
Other	1,372.88	197.71	0.00	197.71
Other Support Services:				
Purchased Professional Services	<u>0.00</u>	<u>1,910.26</u>	<u>0.00</u>	<u>1,910.26</u>
Total Expenditures	<u>17,408.54</u>	<u>22,407.89</u>	<u>\$ 28,500.00</u>	<u>\$ (6,092.11)</u>
Receipts Over (Under) Expenditures	1,091.46	(2,407.89)		
Unencumbered Cash, Beginning	13,294.82	14,672.28		
Prior Year Cancelled Encumbrances	<u>286.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 14,672.28</u>	<u>\$ 12,264.39</u>		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	\$ 8,515.82	\$ 0.00	\$ 0.00	\$ 0.00
Total Receipts	<u>8,515.82</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
Student Support Services:				
Other Purchased Services	<u>10,801.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>10,801.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(2,285.18)	0.00		
Unencumbered Cash, Beginning	<u>2,285.18</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 476,044.47	\$ 382,715.00	\$ 495,000.00	\$ (112,285.00)
From Supplemental General	66,605.35	205,000.00	115,000.00	90,000.00
From Contingency Reserve	0.00	100,000.00	0.00	100,000.00
Total Receipts	<u>542,649.82</u>	<u>687,715.00</u>	<u>\$ 610,000.00</u>	<u>\$ 77,715.00</u>
Expenditures				
Instruction:				
Employee Benefits	0.00	0.00	30,000.00	(30,000.00)
Other Purchased Services				
Assessments	145,054.48	175,462.47	175,462.00	0.47
Flow-thru	345,812.00	355,345.00	400,000.00	(44,655.00)
Supplies	96.86	0.00	0.00	0.00
Vehicle Operating Services:				
Salaries	17,726.61	21,875.49	21,000.00	875.49
Employee Benefits	1,401.47	1,708.47	0.00	1,708.47
Other Purchased Services	0.00	35.84	0.00	35.84
Supplies	4,708.82	3,220.00	4,000.00	(780.00)
Other	13,010.20	0.00	18,000.00	(18,000.00)
Total Expenditures	<u>527,810.44</u>	<u>557,647.27</u>	<u>\$ 648,462.00</u>	<u>\$ (90,814.73)</u>
Receipts Over (Under) Expenditures	14,839.38	130,067.73		
Unencumbered Cash, Beginning	<u>50,589.61</u>	<u>65,428.99</u>		
Unencumbered Cash, Ending	<u>\$ 65,428.99</u>	<u>\$ 195,496.72</u>		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 898.62	\$ 222.39	\$ 0.00	\$ 222.39
State Sources:				
CTE Transportation Aid	0.00	2,113.00	2,700.00	(587.00)
Federal Sources:				
Regular Aid	1,177.74	2,275.00	0.00	2,275.00
Operating Transfers:				
From Supplemental General	<u>140,000.00</u>	<u>140,000.00</u>	<u>140,000.00</u>	<u>0.00</u>
Total Receipts	<u>142,076.36</u>	<u>144,610.39</u>	<u>\$ 142,700.00</u>	<u>\$ 1,910.39</u>
Expenditures				
Instruction:				
Salaries	112,373.38	84,469.29	119,000.00	(34,530.71)
Employee Benefits	12,870.35	35,942.08	13,000.00	22,942.08
Purchased Property Services	0.00	0.00	6,886.00	(6,886.00)
Supplies	15,491.38	23,258.23	20,000.00	3,258.23
Student Support Services:				
Supplies	1,177.74	0.00	0.00	0.00
Instructional Support Staff:				
Other Purchased Services	222.00	570.00	0.00	570.00
Other Support Services:				
Purchased Property Services	<u>0.00</u>	<u>230.00</u>	<u>0.00</u>	<u>230.00</u>
Total Expenditures	<u>142,134.85</u>	<u>144,469.60</u>	<u>\$ 158,886.00</u>	<u>\$ (14,416.40)</u>
Receipts Over (Under) Expenditures	(58.49)	140.79		
Unencumbered Cash, Beginning	<u>15,559.29</u>	<u>15,500.80</u>		
Unencumbered Cash, Ending	<u>\$ 15,500.80</u>	<u>\$ 15,641.59</u>		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
 GIFTS AND GRANTS FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 12,200.00	\$ 1,000.00
Total Receipts	<u>12,200.00</u>	<u>1,000.00</u>
Expenditures		
Instruction:		
Other	<u>12,194.79</u>	<u>1,654.03</u>
Total Expenditures	<u>12,194.79</u>	<u>1,654.03</u>
Receipts Over (Under) Expenditures	5.21	(654.03)
Unencumbered Cash, Beginning	2,878.88	2,985.94
Prior Year Cancelled Encumbrances	<u>101.85</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 2,985.94</u></u>	<u><u>\$ 2,331.91</u></u>

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
 KPERS SPECIAL RETIREMENT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS	\$ 222,422.41	\$ 200,601.07	\$ 260,234.00	\$ (59,632.93)
Total Receipts	<u>222,422.41</u>	<u>200,601.07</u>	<u>\$ 260,234.00</u>	<u>\$ (59,632.93)</u>
Expenditures				
Instruction:				
Employee Benefits	171,252.23	154,921.65	200,365.00	(45,443.35)
Instructional Support Staff:				
Employee Benefits	9,133.45	8,237.39	10,685.00	(2,447.61)
General Administration:				
Employee Benefits	9,133.45	8,237.39	10,685.00	(2,447.61)
School Administration:				
Employee Benefits	15,983.55	14,415.43	18,701.00	(4,285.57)
Operations & Maintenance:				
Employee Benefits	9,133.45	8,237.39	10,685.00	(2,447.61)
Student Transportation Services:				
Employee Benefits	5,708.41	5,148.38	6,678.00	(1,529.62)
Food Service:				
Employee Benefits	<u>2,077.87</u>	<u>1,403.44</u>	<u>2,435.00</u>	<u>(1,031.56)</u>
Total Expenditures	<u>222,422.41</u>	<u>200,601.07</u>	<u>\$ 260,234.00</u>	<u>\$ (59,632.93)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Salaries	20,000.00	0.00
Employee Benefits	41,955.03	0.00
Operating Transfers:		
To At-Risk	0.00	50,734.64
To Food Service	0.00	7,310.33
To Special Education	<u>0.00</u>	<u>100,000.00</u>
Total Expenditures	<u>61,955.03</u>	<u>158,044.97</u>
Receipts Over (Under) Expenditures	(61,955.03)	(158,044.97)
Unencumbered Cash, Beginning	<u>220,000.00</u>	<u>158,044.97</u>
Unencumbered Cash, Ending	<u>\$ 158,044.97</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
 TEXTBOOK RENTAL FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Local Sources:		
Rental Fees & Books	\$ 11,152.92	\$ 10,691.80
Total Receipts	<u>11,152.92</u>	<u>10,691.80</u>
Expenditures		
Instruction:		
Supplies	13,369.18	9,845.53
Operating Transfers:		
To General	<u>13,000.00</u>	<u>0.00</u>
Total Expenditures	<u>26,369.18</u>	<u>9,845.53</u>
Receipts Over (Under) Expenditures	(15,216.26)	846.27
Unencumbered Cash, Beginning	<u>43,110.80</u>	<u>27,894.54</u>
Unencumbered Cash, Ending	<u>\$ 27,894.54</u>	<u>\$ 28,740.81</u>

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
 RECREATION COMMISSION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 125,684.41	\$ 124,919.97	\$ 128,364.00	\$ (3,444.03)
Delinquent Tax	1,353.03	1,105.00	646.00	459.00
Motor Veh./16-20M Veh. Tax	7,946.20	8,021.58	6,763.00	1,258.58
Recreational Vehicle Tax	97.08	99.25	90.00	9.25
Total Receipts	<u>135,080.72</u>	<u>134,145.80</u>	<u>\$ 135,863.00</u>	<u>\$ (1,717.20)</u>
Expenditures				
Community Service Operations	<u>160,000.00</u>	<u>138,000.00</u>	<u>138,000.00</u>	<u>0.00</u>
Total Expenditures	<u>160,000.00</u>	<u>138,000.00</u>	<u>\$ 138,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(24,919.28)	(3,854.20)		
Unencumbered Cash, Beginning	<u>43,881.71</u>	<u>18,962.43</u>		
Unencumbered Cash, Ending	<u>\$ 18,962.43</u>	<u>\$ 15,108.23</u>		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
 RECREATION COMMISSION EMPLOYEE BENEFIT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 30,405.61	\$ 30,136.66	\$ 31,034.00	\$ (897.34)
Delinquent Tax	349.60	273.00	157.00	116.00
Motor Veh./16-20M Veh. Tax	2,197.61	1,972.08	1,663.00	309.08
Recreational Vehicle Tax	18.03	24.46	22.00	2.46
Total Receipts	<u>32,970.85</u>	<u>32,406.20</u>	<u>\$ 32,876.00</u>	<u>\$ (469.80)</u>
Expenditures				
Community Service Operations	<u>40,000.00</u>	<u>36,000.00</u>	<u>36,000.00</u>	<u>0.00</u>
Total Expenditures	<u>40,000.00</u>	<u>36,000.00</u>	<u>\$ 36,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(7,029.15)	(3,593.80)		
Unencumbered Cash, Beginning	<u>14,305.93</u>	<u>7,276.78</u>		
Unencumbered Cash, Ending	<u>\$ 7,276.78</u>	<u>\$ 3,682.98</u>		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
 TITLE I FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 55,047.00	\$ 54,501.00
Total Receipts	<u>55,047.00</u>	<u>54,501.00</u>
Expenditures		
Instruction:		
Salaries	52,827.92	50,115.00
Employee Benefits	<u>2,219.08</u>	<u>4,386.00</u>
Total Expenditures	<u>55,047.00</u>	<u>54,501.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
 TITLE II-A FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 13,992.00	\$ 14,076.00
Total Receipts	<u>13,992.00</u>	<u>14,076.00</u>
Expenditures		
Instruction:		
Salaries	<u>13,992.00</u>	<u>14,076.00</u>
Total Expenditures	<u>13,992.00</u>	<u>14,076.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
 TITLE IV - 21ST CENTURY COMMUNITY LEARNING CENTER FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 2,082.78	\$ 2,537.00
Federal Aid:		
Other Federal Grants Thru State	<u>77,660.00</u>	<u>68,250.00</u>
Total Receipts	<u>79,742.78</u>	<u>70,787.00</u>
Expenditures		
Instruction:		
Salaries	42,103.83	41,257.61
Employee Benefits	4,170.16	4,721.37
Purchased Professional Services	4,490.39	1,855.37
Purchased Property Services	1,647.34	230.00
Other Purchased Services	0.00	2,678.20
Supplies	<u>1,441.84</u>	<u>4,393.86</u>
Total Expenditures	<u>53,853.56</u>	<u>55,136.41</u>
Receipts Over (Under) Expenditures	25,889.22	15,650.59
Unencumbered Cash, Beginning	<u>(7,695.66)</u>	<u>18,193.56</u>
Unencumbered Cash, Ending	<u>\$ 18,193.56</u>	<u>\$ 33,844.15</u>

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
 RURAL SMALL SCHOOLS GRANT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 22,544.00	\$ 19,081.00
Total Receipts	<u>22,544.00</u>	<u>19,081.00</u>
Expenditures		
Instruction:		
Salaries	22,544.00	17,545.00
Employee Benefits	<u>0.00</u>	<u>1,536.00</u>
Total Expenditures	<u>22,544.00</u>	<u>19,081.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
 BOND AND INTEREST FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 6,844.36	\$ 0.00	\$ 3,140.00	\$ (3,140.00)
Delinquent Tax	2,079.24	439.16	16.00	423.16
Motor Veh./16-20M Veh. Tax	15,837.59	10,289.04	7,578.00	2,711.04
Recreational Vehicle Tax	199.71	148.25	101.00	47.25
Total Receipts	<u>24,960.90</u>	<u>10,876.45</u>	<u>\$ 10,835.00</u>	<u>\$ 41.45</u>
Expenditures				
Interest	7,390.00	0.00	0.00	0.00
Principal	<u>370,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>377,390.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(352,429.10)	10,876.45		
Unencumbered Cash, Beginning	<u>400,428.89</u>	<u>47,999.79</u>		
Unencumbered Cash, Ending	<u>\$ 47,999.79</u>	<u>\$ 58,876.24</u>		

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
IDA LONG GOODMAN MEMORIAL LIBRARY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>2014</u>	<u>2015</u>
Receipts		
Local Sources:		
Receipts from Education Foundation	\$ 36,000.01	\$ 40,000.00
Other Receipts from Local Sources	5,667.35	43,714.09
State Sources:		
Library Aid	<u>966.99</u>	<u>670.64</u>
Total Receipts	<u>42,634.35</u>	<u>84,384.73</u>
Expenditures		
Instructional Support Staff:		
Salaries	15,766.62	0.00
Employee Benefits	1,611.98	0.00
Supplies	23,425.89	0.00
Property (Equip & Furn)	2,184.14	0.00
Other	<u>13.20</u>	<u>74,600.00</u>
Total Expenditures	<u>43,001.83</u>	<u>74,600.00</u>
Receipts Over (Under) Expenditures	(367.48)	9,784.73
Unencumbered Cash, Beginning	20,663.69	21,337.84
Prior Year Cancelled Encumbrances	<u>1,041.63</u>	<u>3,642.02</u>
Unencumbered Cash, Ending	<u><u>\$ 21,337.84</u></u>	<u><u>\$ 34,764.59</u></u>

UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS

AGENCY FUNDS

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2015

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Student Council	\$ 1,206.52	\$ 2,497.08	\$ 584.94	\$ 3,118.66
Pep Club	0.00			0.00
Cheerleaders	550.23	2,785.73	3,049.27	286.69
FCCLA	3,384.16	2,148.40	1,940.66	3,591.90
Kays	503.61	576.98	459.80	620.79
Kayettes	795.91	423.07	513.97	705.01
Choir Club	27.29	0.00	20.00	7.29
Science Club	157.80	0.00	0.00	157.80
Quiz Bowl	525.52	445.00	797.56	172.96
Band Club	84.00	1,277.51	0.00	1,361.51
Music Boosters	1,327.22	0.00	113.00	1,214.22
In-House Training	203.25	484.22	508.32	179.15
Boys Basketball Club	748.29	1,675.00	2,401.73	21.56
Golf Club	0.00	200.00	13.35	186.65
Art Club	4.00	475.00	137.67	341.33
General Activity/Supplies	111.74	0.00	69.50	42.24
Class of 2014	437.66	0.00	437.66	0.00
Class of 2015	1,067.28	300.00	1,367.28	0.00
Class of 2016	2,838.26	4,295.12	4,832.49	2,300.89
Class of 2017	286.71	6,561.80	3,518.19	3,330.32
Total High School	<u>14,259.45</u>	<u>24,144.91</u>	<u>20,765.39</u>	<u>17,638.97</u>
Middle School:				
Cheerleaders	<u>1,005.91</u>	<u>6,976.38</u>	<u>6,363.73</u>	<u>1,618.56</u>
Total Middle School	<u>1,005.91</u>	<u>6,976.38</u>	<u>6,363.73</u>	<u>1,618.56</u>
Total Agency Funds	<u>\$ 15,265.36</u>	<u>\$ 31,121.29</u>	<u>\$ 27,129.12</u>	<u>\$ 19,257.53</u>

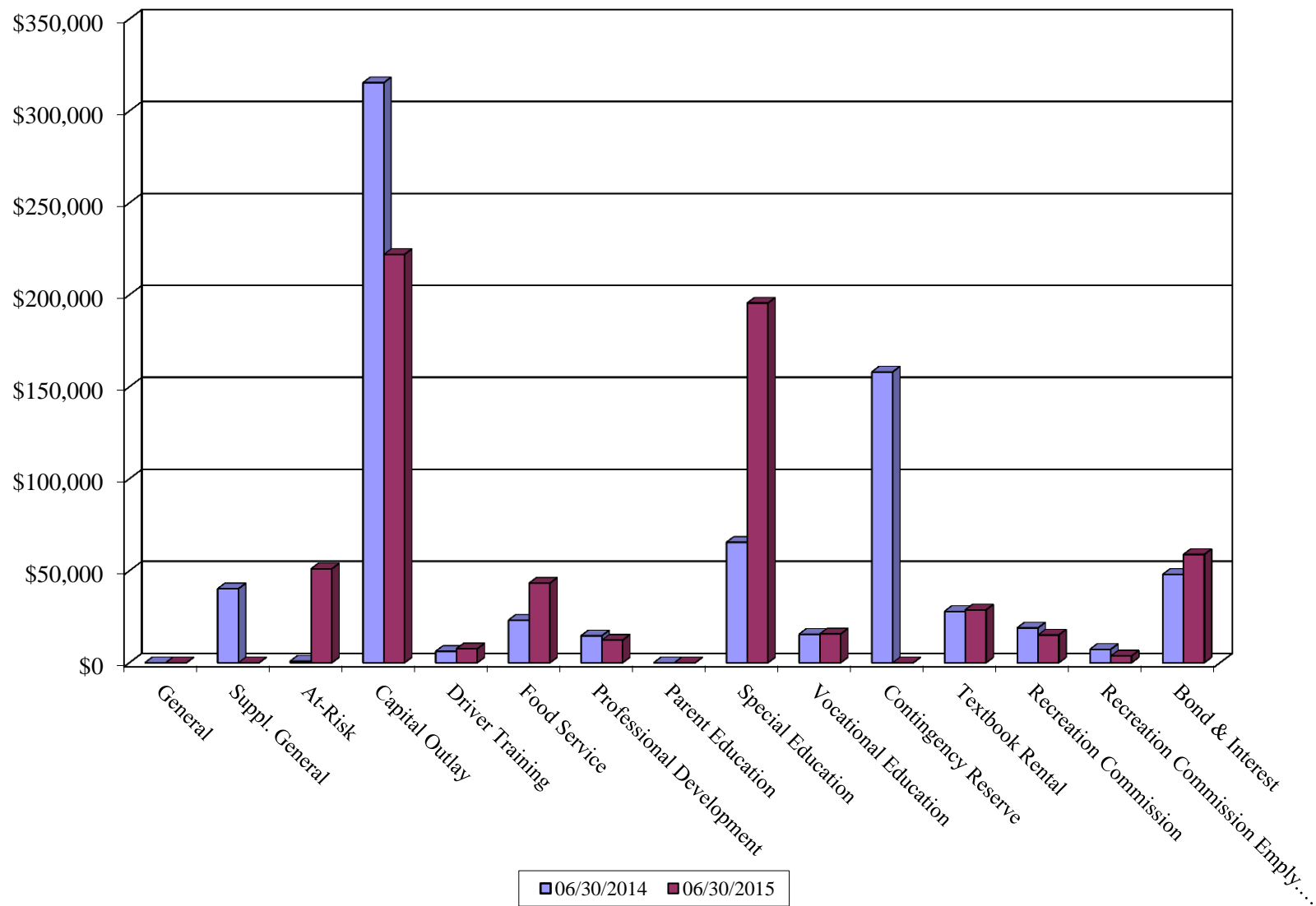
UNIFIED SCHOOL DISTRICT NO. 350, ST. JOHN-HUDSON, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
High School:			
Athletics	\$ 1,155.96	\$ 0.00	\$ 33,881.26
Junior/Senior Play	989.47	0.00	515.15
Student Fees	0.00	0.00	18,974.58
Yearbook	527.32	0.00	4,998.00
Concessions	631.80	0.00	30,493.56
Regional Music Festival	410.28	0.00	0.00
Auditorium	379.06	0.00	3,280.25
Petty Cash	0.00	0.00	212.61
Lounge Pop Machine	124.83	0.00	483.98
	<u>4,218.72</u>	<u>0.00</u>	<u>92,839.39</u>
Total High School			
	<u>4,218.72</u>	<u>0.00</u>	<u>92,839.39</u>
Middle School:			
Music Festival	823.41	0.00	0.00
	<u>823.41</u>	<u>0.00</u>	<u>0.00</u>
Total Middle School			
	<u>823.41</u>	<u>0.00</u>	<u>0.00</u>
Elementary School:			
St. John Elementary	6,219.33	0.00	2,537.22
	<u>6,219.33</u>	<u>0.00</u>	<u>2,537.22</u>
Total Elementary School			
	<u>6,219.33</u>	<u>0.00</u>	<u>2,537.22</u>
Total District Activity Funds	\$ 11,261.46	\$ 0.00	\$ 95,376.61
	<u>\$ 11,261.46</u>	<u>\$ 0.00</u>	<u>\$ 95,376.61</u>

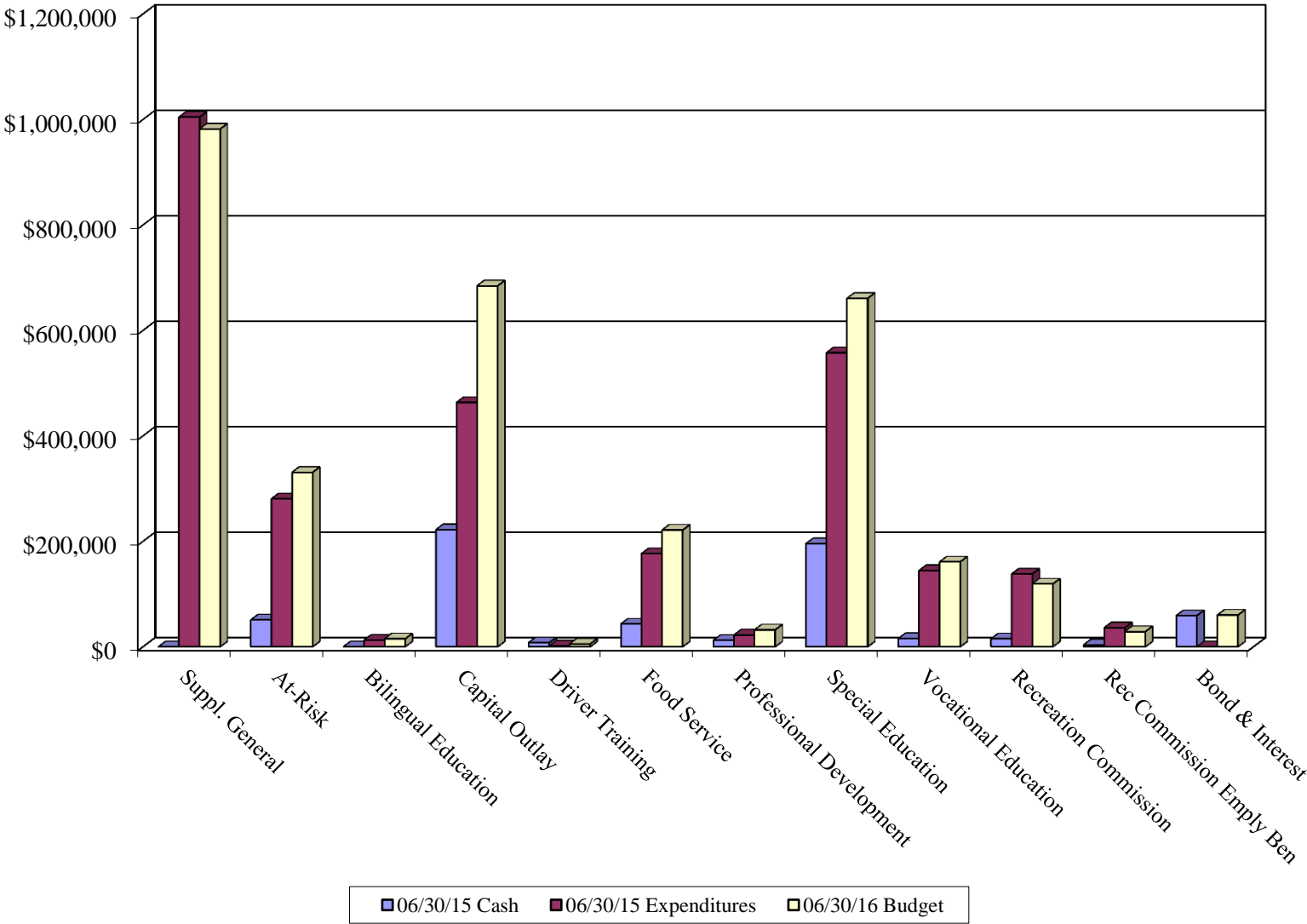
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 34,152.11	\$ 885.11	\$ 0.00	\$ 885.11
534.80	969.82	0.00	969.82
18,974.58	0.00	0.00	0.00
5,525.32	0.00	0.00	0.00
31,125.36	0.00	0.00	0.00
205.00	205.28	0.00	205.28
2,474.01	1,185.30	0.00	1,185.30
212.61	0.00	0.00	0.00
608.81	0.00	0.00	0.00
<u>93,812.60</u>	<u>3,245.51</u>	<u>0.00</u>	<u>3,245.51</u>
<u>0.00</u>	<u>823.41</u>	<u>0.00</u>	<u>823.41</u>
<u>0.00</u>	<u>823.41</u>	<u>0.00</u>	<u>823.41</u>
<u>1,559.66</u>	<u>7,196.89</u>	<u>0.00</u>	<u>7,196.89</u>
<u>1,559.66</u>	<u>7,196.89</u>	<u>0.00</u>	<u>7,196.89</u>
<u>\$ 95,372.26</u>	<u>\$ 11,265.81</u>	<u>\$ 0.00</u>	<u>\$ 11,265.81</u>

SUPPLEMENTARY INFORMATION

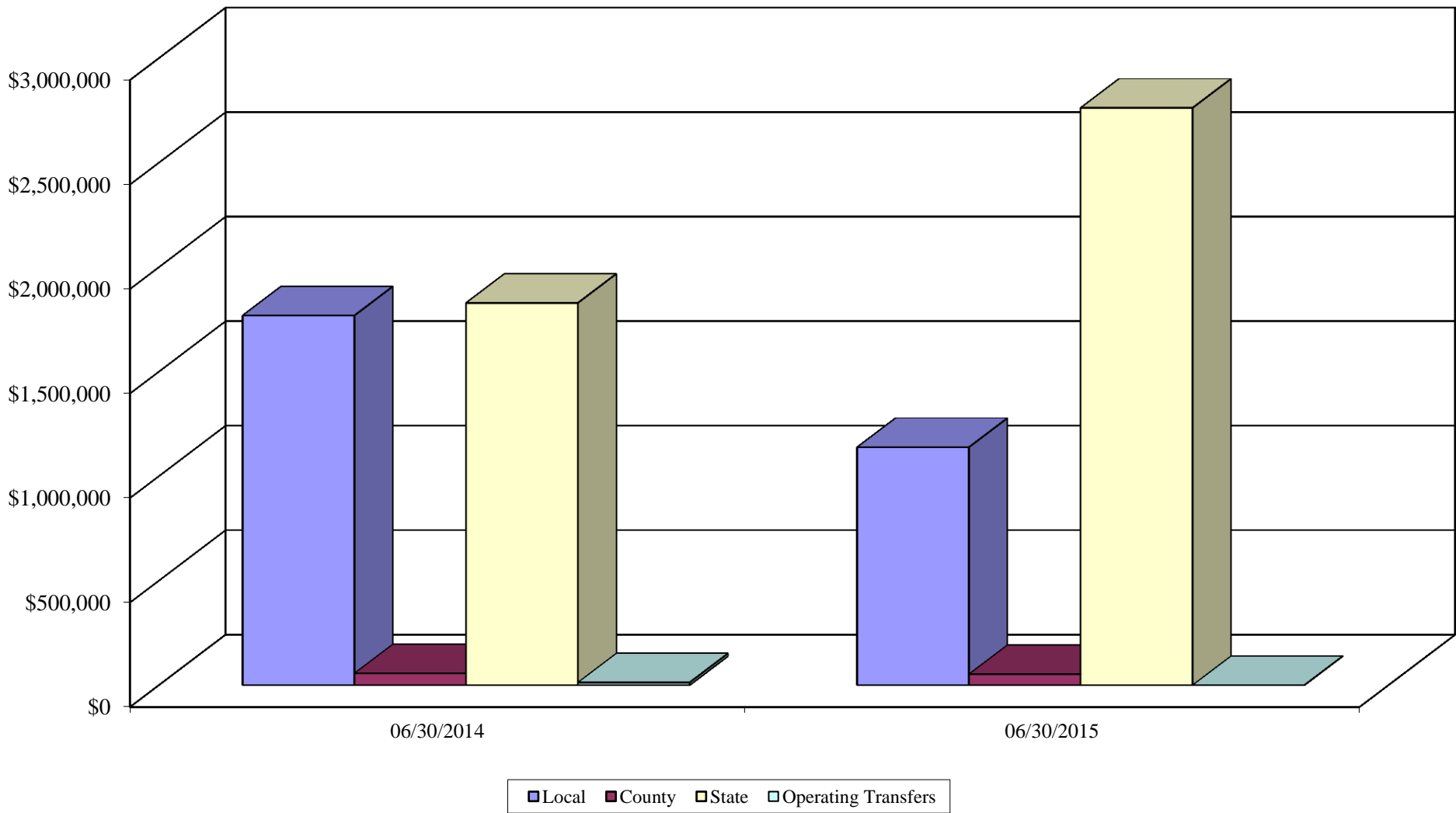
Unified School District No. 350
St. John-Hudson, Kansas
Unencumbered Cash Balances - Selected Funds



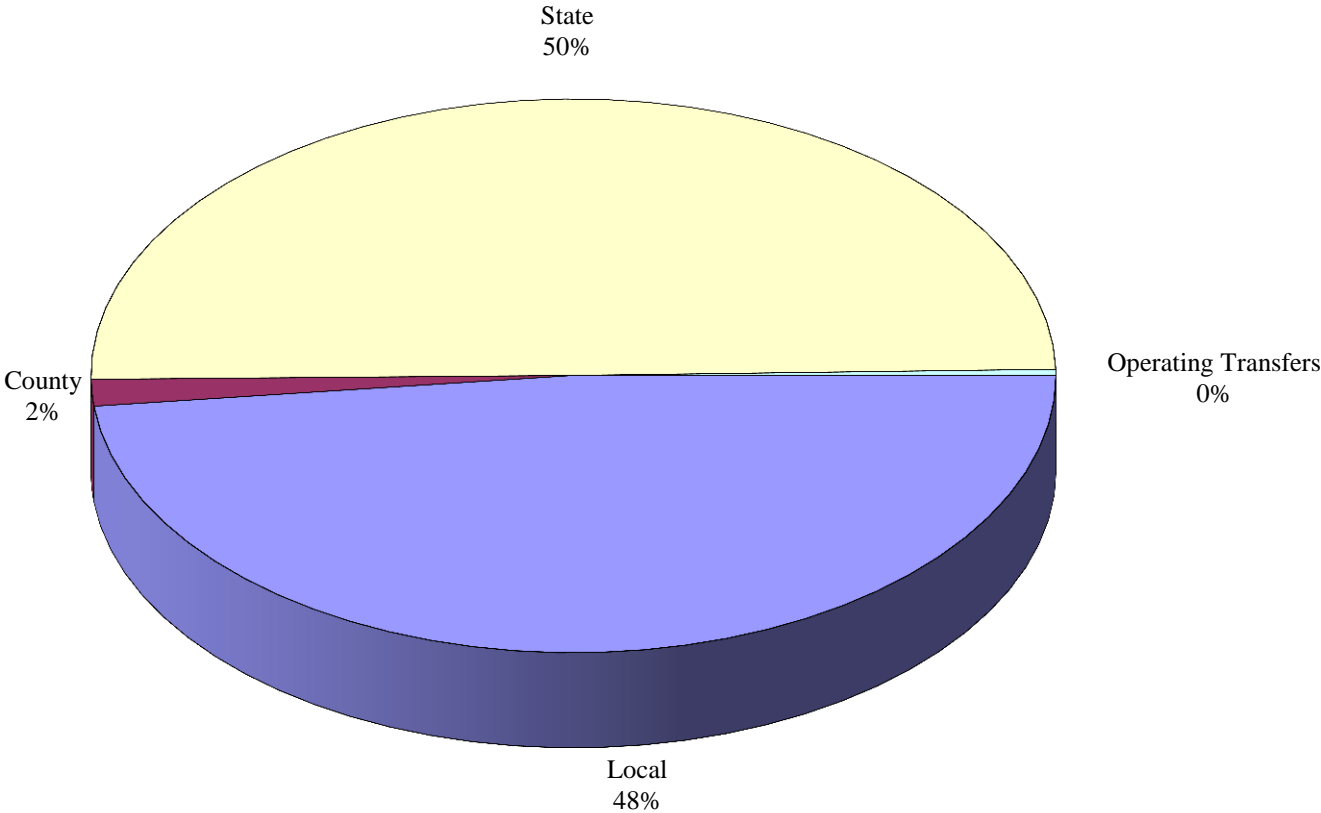
Unified School District No. 350
St. John-Hudson, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 350
St. John-Hudson, Kansas
General & Supplemental General Fund Receipts

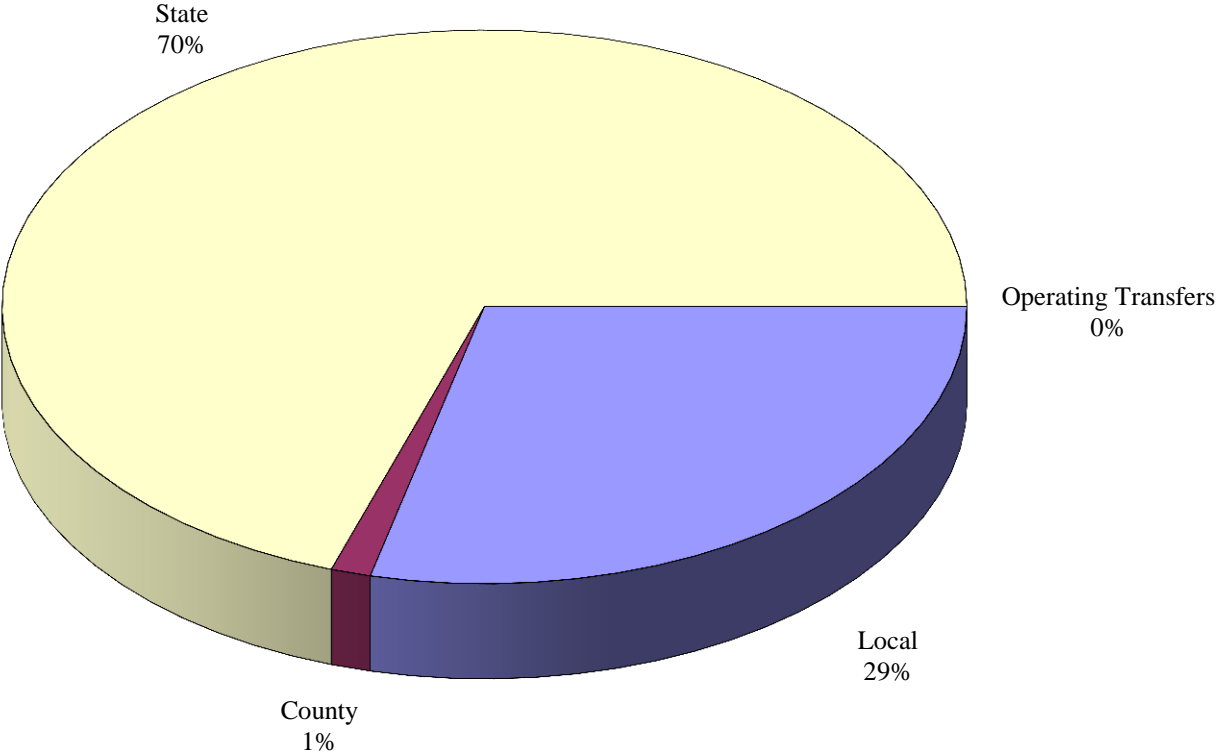


Unified School District No. 350
St. John-Hudson, Kansas
General & Supplemental General Fund Receipts



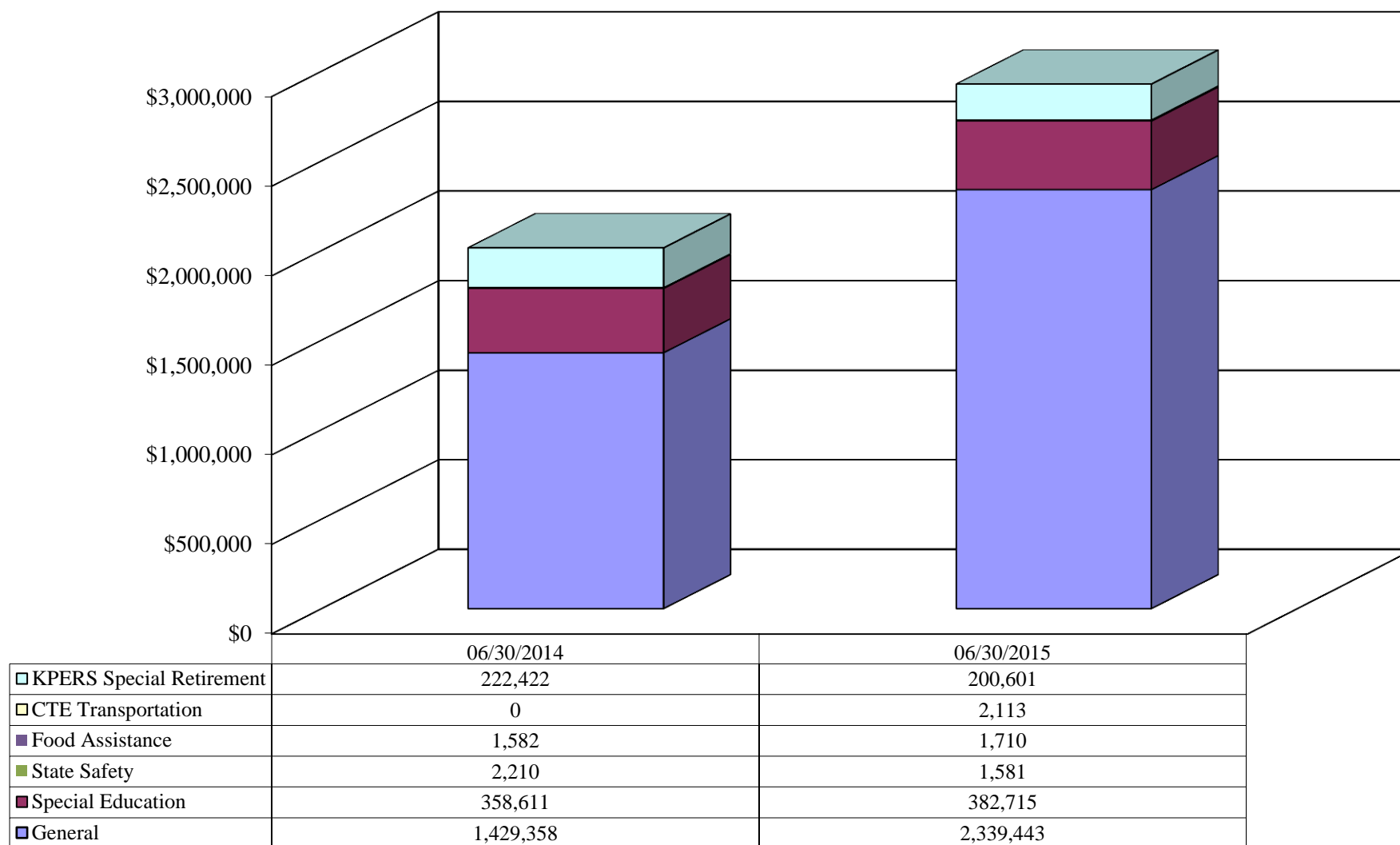
06/30/2014

Unified School District No. 350
St. John-Hudson, Kansas
General & Supplemental General Fund Receipts

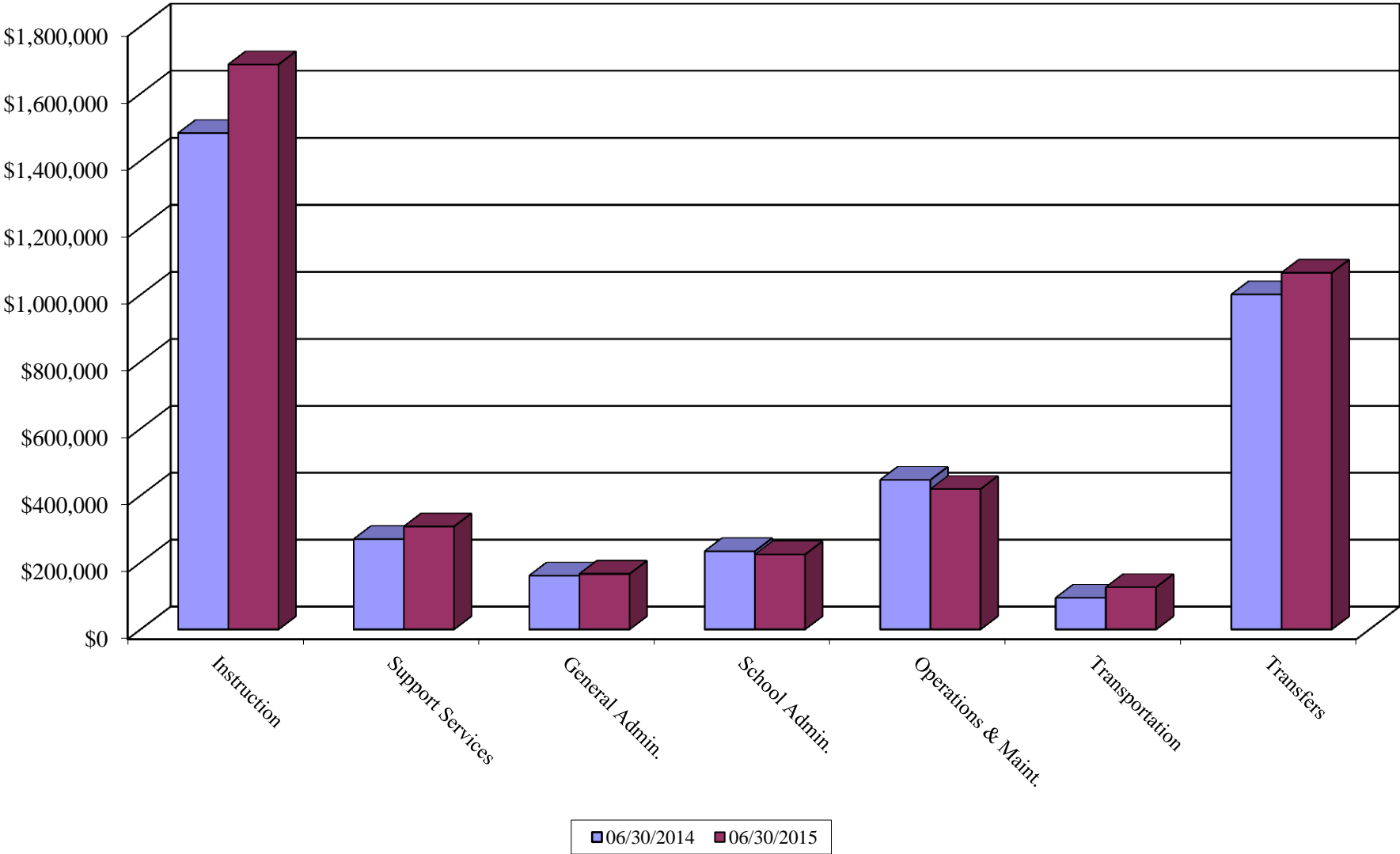


06/30/2015

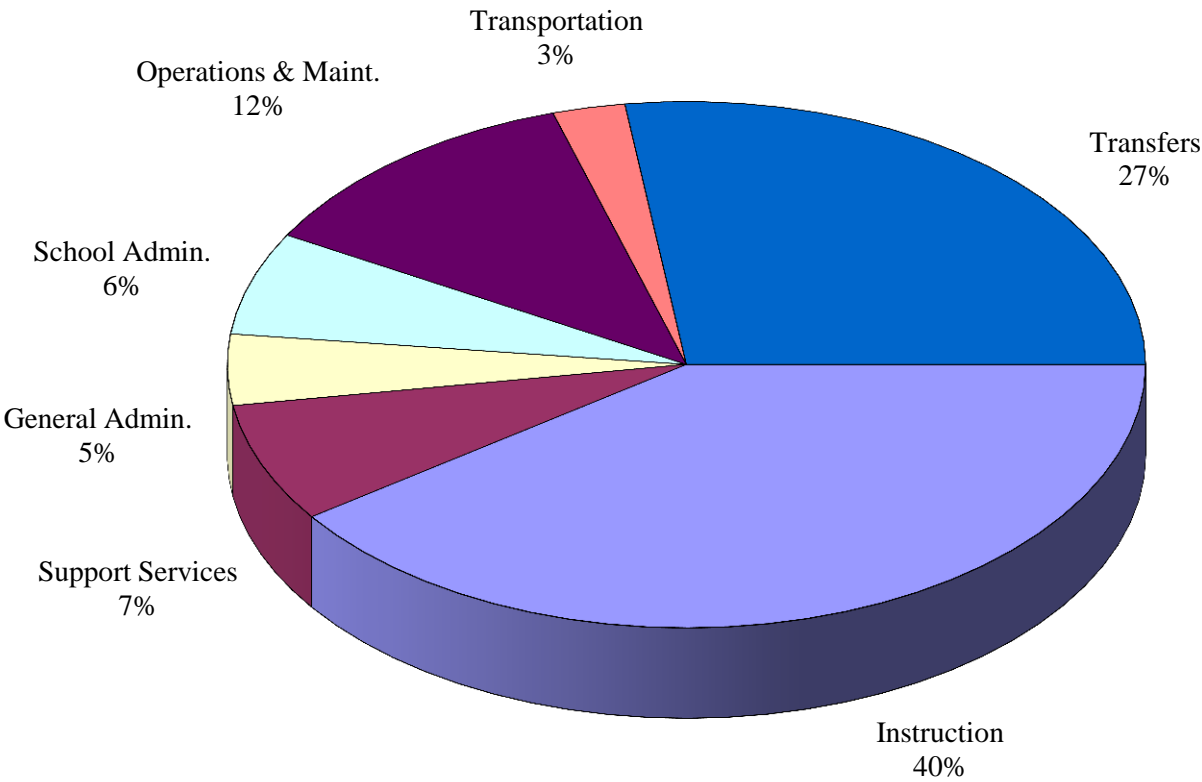
Unified School District No. 350
St. John-Hudson, Kansas
State Aid



Unified School District No. 350
St. John-Hudson, Kansas
General & Supplemental General Fund Expenditures

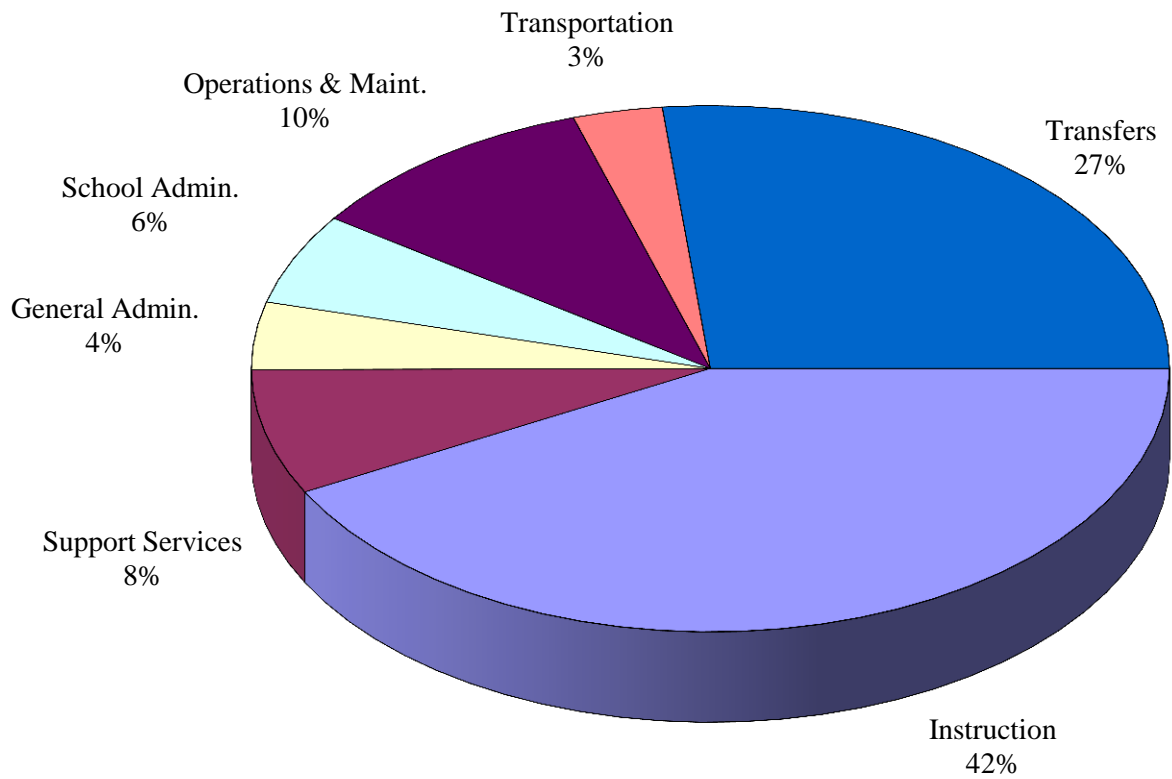


Unified School District No. 350
St. John-Hudson, Kansas
General & Supplemental General Fund Expenditures



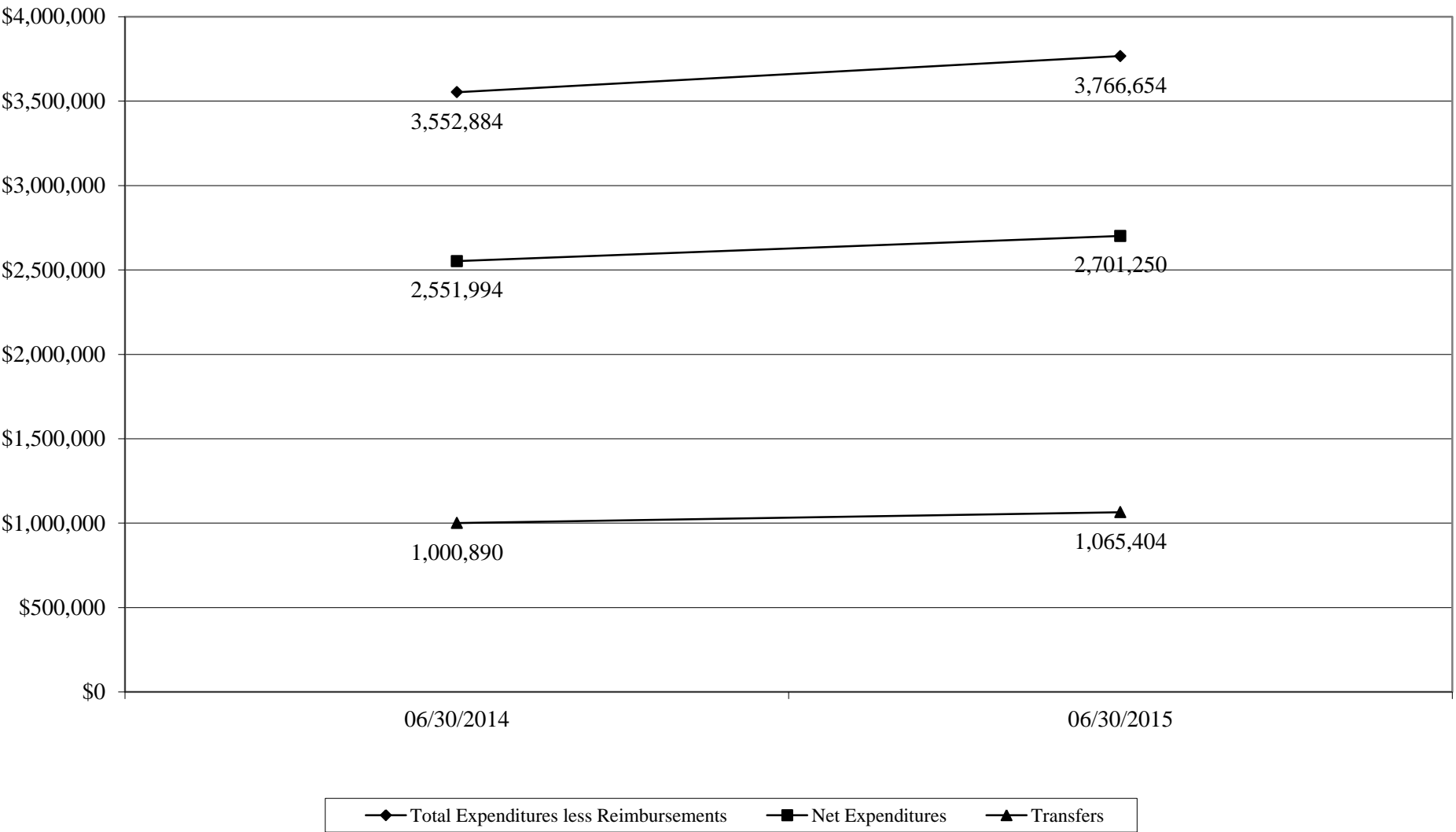
06/30/2014

Unified School District No. 350
St. John-Hudson, Kansas
General & Supplemental General Fund Expenditures

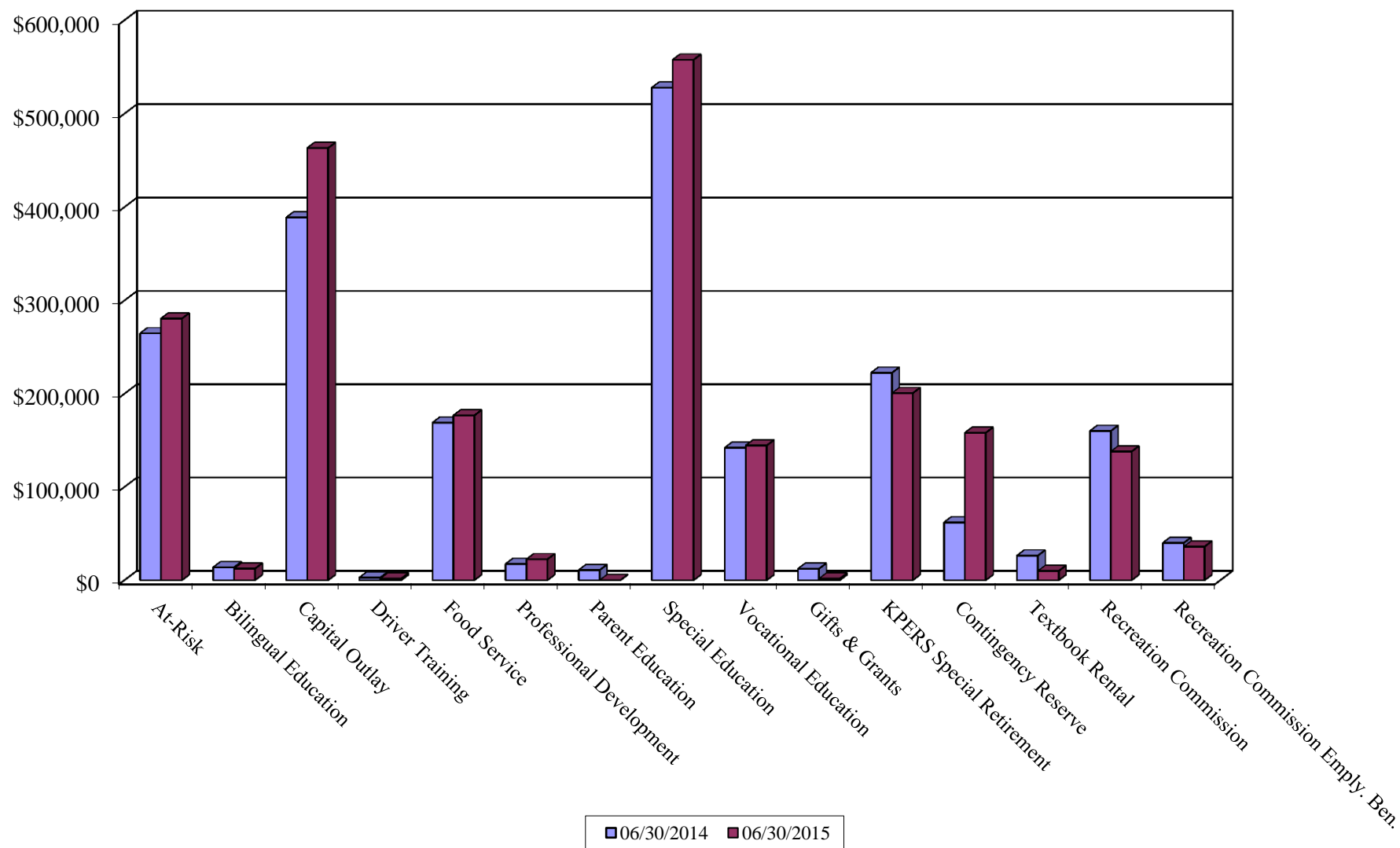


06/30/2015

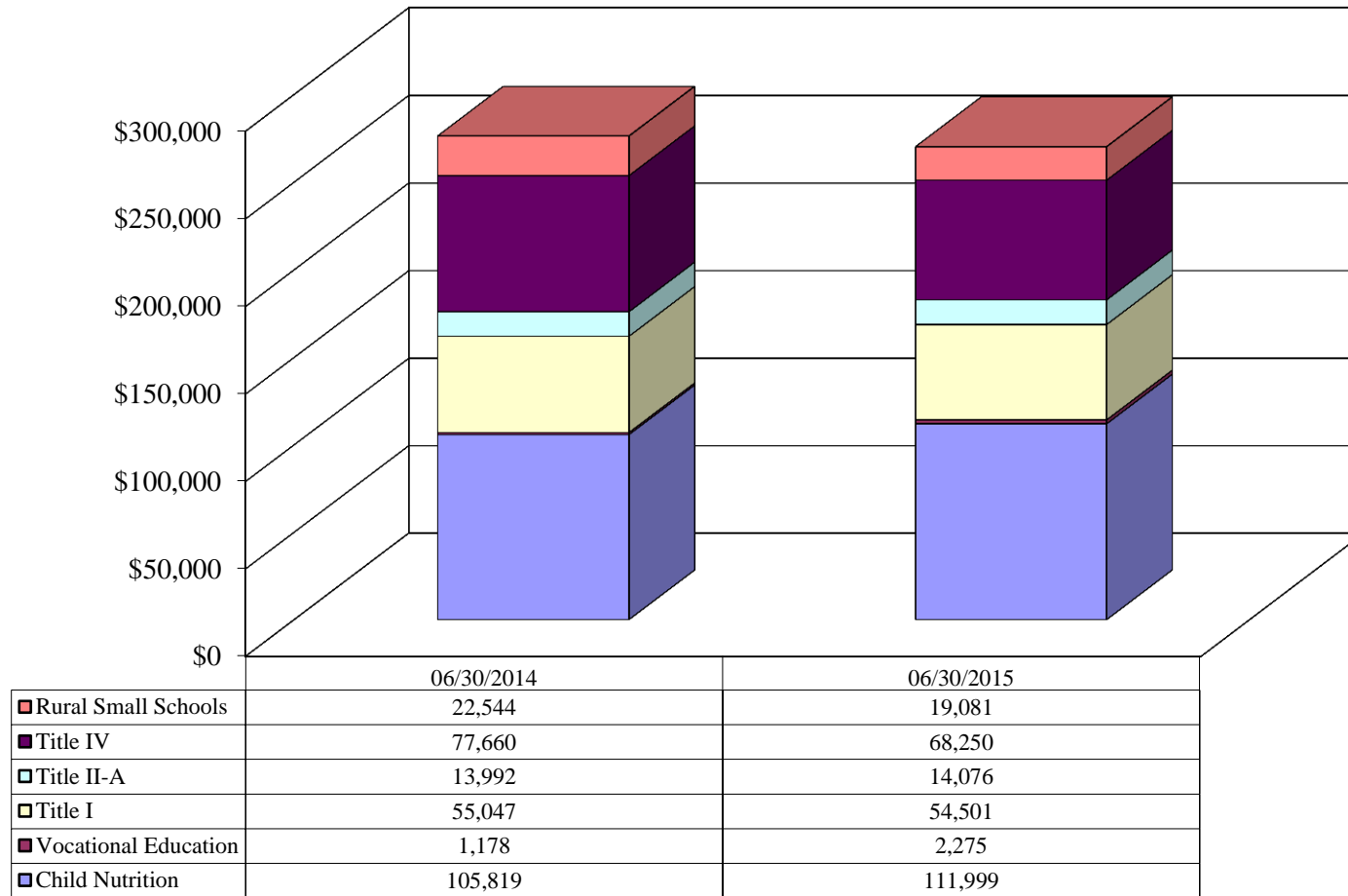
Unified School District No. 350
St. John-Hudson, Kansas
General & Supplemental General Fund Expenditures



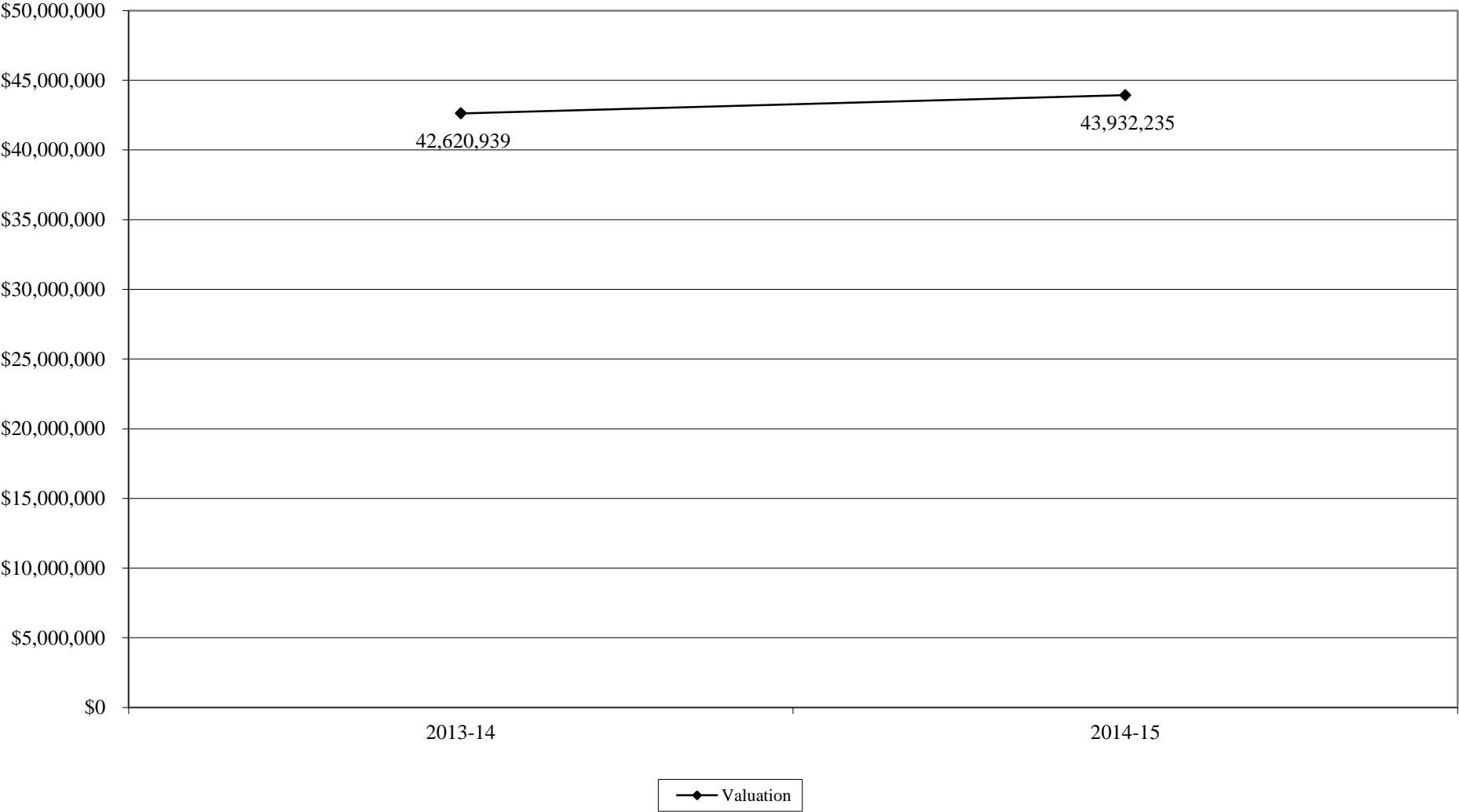
Unified School District No. 350
St. John-Hudson, Kansas
Special Purpose Fund Expenditures - Selected Funds



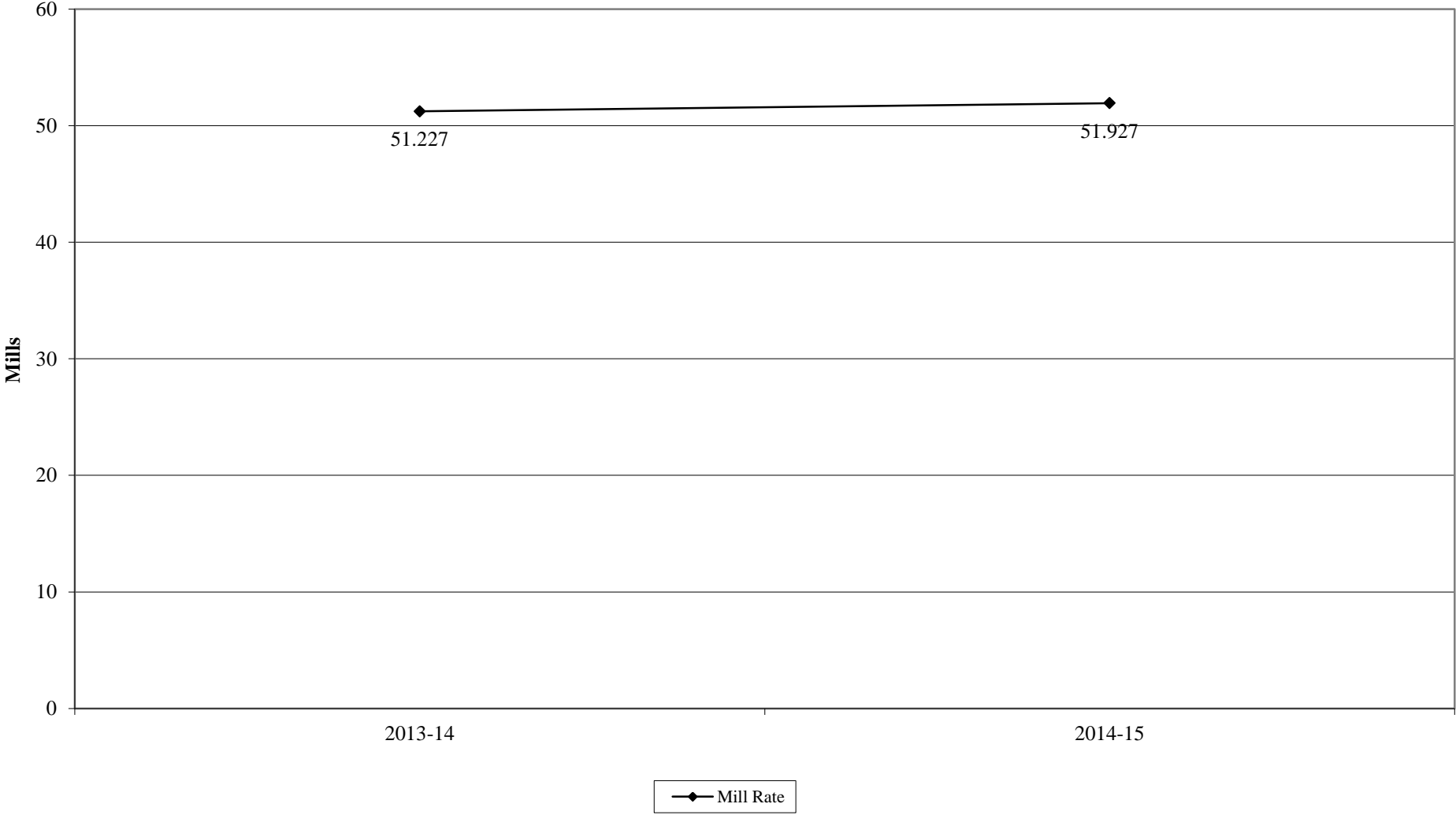
Unified School District No. 350
St. John-Hudson, Kansas
Federal Aid



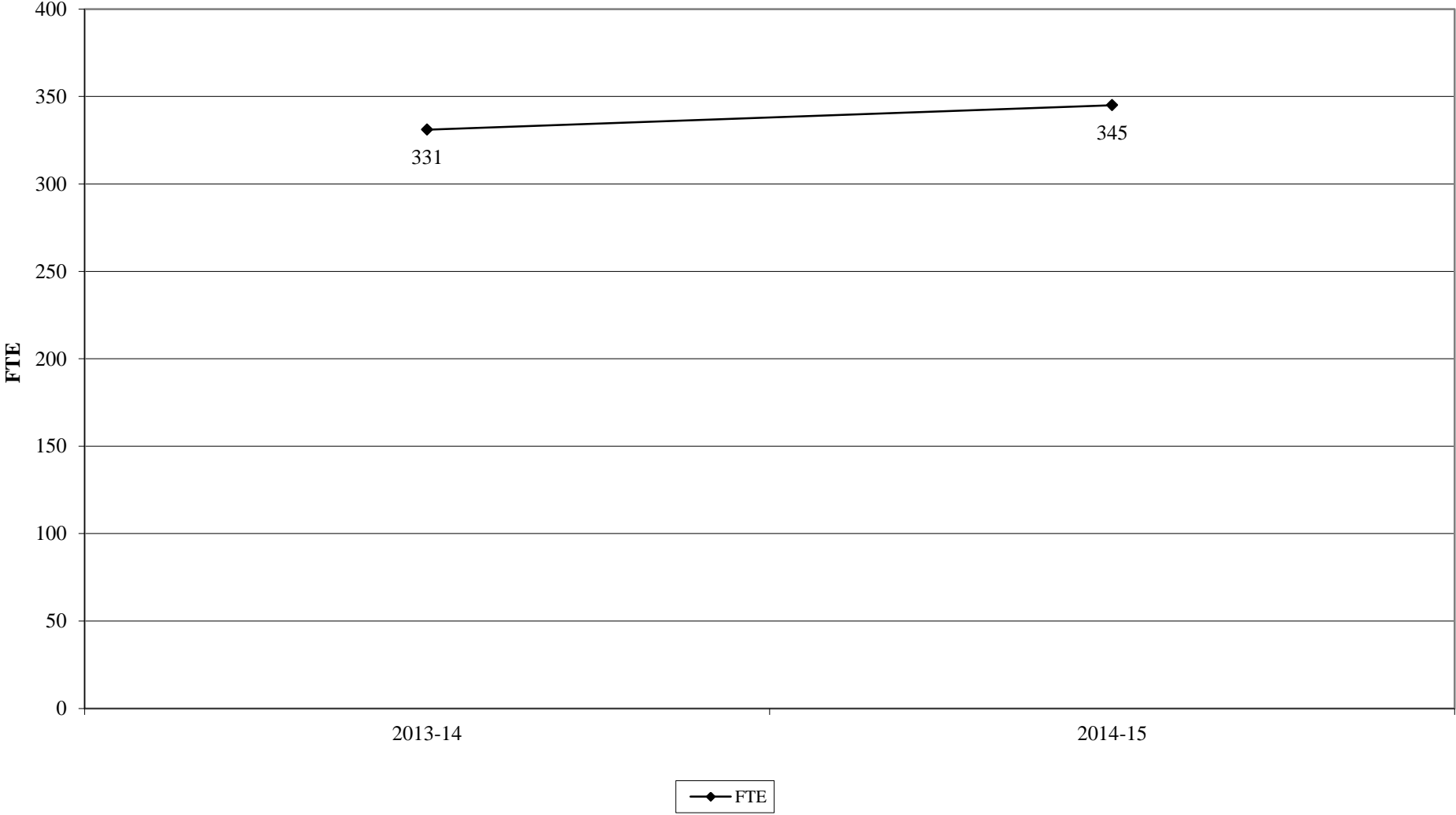
Unified School District No. 350
St. John-Hudson, Kansas
Valuation



Unified School District No. 350
St. John-Hudson, Kansas
Mill Rate



Unified School District No. 350
St. John-Hudson, Kansas
FTE



Unified School District No. 350
St. John-Hudson, Kansas
General & Supplemental General Fund
Expenditures per Pupil

